

State Tax Commission

Complaint Process Regarding

Assessment Administration Practices of an Assessing Officer

Complaints regarding Assessment Administration Practices of an Assessing Officer are to be made in writing to: State Tax Commission, Complaints Review, P.O. Box 30471, Lansing, MI 48909.

The State Tax Commission's Complaint Review Process is as follows:

1. Complaints received will be reviewed by State Tax Commission (STC) staff to determine if the complaint has merit and should proceed to an investigatory review. Complaints without appropriate documentation will not be considered. The complainant will be notified within 21 days of receipt of the complaint if the complaint will proceed to investigatory review or will be dismissed.
2. If a complaint is dismissed at this stage the Complainant will be notified in writing that the dismissal is final and that any duplicate submission filed will also be dismissed.
3. Complaints that proceed to investigatory review will be sent to the assessing officer or Township Supervisor requesting a written response to the allegations. Responses are due within 21 days of receipt of the request.
4. Responses received from the Assessor or the Township Supervisor will be reviewed by STC staff to determine if further action is necessary. If, in the opinion of STC staff, no further action is necessary, the complainant, assessing officer and/or Township will be notified in writing of the results of the investigatory review and the complaint will be closed.
5. Complaints that proceed for a formal review may be referred to Assessment and Certification Division (ACD) Field Staff for a field review of the facts at issue in the Complaint/Response.
6. Following review by ACD Field Staff or following STC staff review, complaints that proceed to a formal review will be sent to the Assessor Discipline Advisory Committee for informal review. The Assessor Discipline Advisory Committee will meet with the assessor named in the complaint and then make a final recommendation to the State Tax Commission.
7. If the recommendation of the Assessor Discipline Advisory Committee is anything other than revocation or suspension, the Commission will review the information provided and act on the recommendation.
8. If the recommendation of the Discipline Advisory Committee is revocation or suspension, the Commission will receive and review that recommendation. If the Commission makes a determination to proceed with revocation, a request for hearing will be sent to the Michigan Administrative Hearing System (MAHS) to hold the formal revocation hearing as a contested case hearing.
9. The MAHS hearings officer will make a formal report to the State Tax Commission. The Commission will take final action on the case.